

**West Virginia Department of Health and Human Resources
BBH Reimbursement of Cost
Invoicing Procedures**

Follow these procedures ONLY if your grant is Reimbursement of Cost (Exhibit D)

I. INTRODUCTION

The West Virginia Bureau for Behavioral Health (BBH) has revised the current invoicing process to include the new requirements that all invoices based upon reimbursement of costs will be required to provide supporting summary of expenditure report with all monthly invoices. (See Memorandum from DHHR Chief Financial Officer, dated 11/2/18 attached), to facilitate those revisions and provide guidance to its grantees, the BBH has created these procedures to set up and complete the monthly invoicing process.

These procedures serve to supplement and not supplant the terms and conditions contained in the approved grant agreement. Those applicable requirements for payment are found in the general terms and conditions of the grant agreement along with additional provisions contained in Exhibit D Payment Methodology.

II. DOCUMENTATION

The documents BBH grantees will need to prepare their invoice(s) are:

A. Target Funding Budget (TFB) – This should be the final approved TFB document(s) submitted and approved for the grant award. In instances where change order impacting the budget has been submitted and approved for the grant, the grantee will need to utilize the most recent version of the TFB.

	A	B	C	D	E	F	G	H	I	J	K
1	GRANTEE NAME: <u>BHHE - BUREAU OF BEHAVIORAL HEALTH AND HEALTH FACILITIES</u>										
2	ASSIGNED PROGRAM NAME: <u>DEMONSTRATION PURPOSES ONLY</u>							BUDGET PERIOD: 12.00.00 AM -			
3	ACCOUNT NUMBER: 2015-0525-0506-3040-21900-3256-0000-13131							PROGRAM CODE: 10000500			
4	CURRENT YEAR ALLOCATION:					\$					
5	*DIRECT COST						BBHF FUNDS	OTHER FUNDS	TOTAL		
6	A. Personnel										
7	1.								\$		
8	2.								\$		
9	3.								\$		
10	4.								\$		
11	5.								\$		
12	SUBTOTAL PERSONNEL						\$	\$	\$		
13	B. Fringe Benefits										
14	1. FICA								\$		
15	2. Worker's Compensation								\$		
16	3.								\$		
17	4.								\$		
18	5.								\$		
19	6.								\$		
20	SUBTOTAL FRINGE BENEFITS						\$	\$	\$		
21	C. Equipment										
22	1.								\$		
23	2.								\$		
24	3.								\$		
25	SUBTOTAL EQUIPMENT						\$	\$	\$		
26	D. Supplies										
27	1. Direct Office Supplies								\$		
28	2. General Program Supplies								\$		
29	3.								\$		

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- B. Invoice Workbook** – The invoice workbook will be created by the BBH in excel and emailed to the provider after execution of the grant agreement and commitment of the funds in the State accounting system. The excel workbook contains separate worksheets (Invoice Cover Signature Page, Program Rollup, Expenditure Object Rollup, and Monthly Billing Detail Worksheet(s)) that are available through the tabs at the bottom of the workbook. The BBH has prepared and prepopulated some of the information in the worksheets and established links for the data to eliminate duplication of entry. Upon receipt of the invoice, the grantee should review all prepopulated information and ensure that it is correct. (ie: grantee's address) If any issues are identified, the grantee should promptly contact the BBH mailbox at DHHRBBHGrants@wv.gov for assistance.
- C. Grantee's Internal Financial Reports** – BBH grants are generally awarded on a reimbursement basis, requiring grantees to utilize internal accounting records in preparing their monthly Invoices. **Invoices with dates of service starting December 1, 2018, grantees are required to submit the supporting reports by Program code with their monthly invoices.**

III. INVOICE WORKBOOK

A. Invoice Cover Signature Page

The first tab in the grantee's Invoicing Workbook (excel file) is the Invoice Cover Signature Page. This page serves to provide a comprehensive total of the billings for *each state assigned account number*.

	A	B	C	D	E
1	GRANTEE NAME:	BBHF - BUREAU OF BEHAVIORAL HEALTH AND HEALTH FACILITIES	GRANT #	G18TEST	
2			COMMITMENT #	1500000000	
3	REMITTANCE ADDRESS:	350 CAPITAL STREET	INVOICE #		
4		CHARLESTON, WV 25301-	TOTAL GRANT AWARD:		\$0.00
5					
6	DATES OF SERVICE	FROM:	TO:		
7	GRANT TYPE:	ADULT MENTAL HEALTH			
8					
9		ACCOUNT NUMBER			CURRENT MONTHLY BILLING
10	2013-0525-0506-2886-21900-3256-0000-13125				\$0.00
11					
12	2015-0525-0506-3040-21900-3256-0000-13131				\$0.00
13					
14		GRAND TOTAL			\$0.00
15	GRANTEE:				
16	SIGNATURE		TITLE	DATE	
17	I HEREBY CERTIFY THAT THE SERVICES HAVE BEEN RECEIVED.				
18	BBHF APPROVAL:				
19	SIGNATURE		TITLE	DATE	
20					

Invoice Cover Signature Page Program Rollup Expenditure Object Rollup 10000500 10000500

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When setting up the invoice workbook please review or key the following information, which transfers over to all other worksheets within the workbook: (Please note that this is the only worksheet this data can be entered as the cells on the other worksheets are locked)

- 1. Grantee Name** – This information is prepopulated by BBH to match the Vendor information contained in WVOASIS for the organization.
- 2. Remittance Address** – This should be the address where payments are to be submitted. This information is prepopulated by BBH to match the Vendor information contained in WVOASIS for the organization.
- 3. Grant Number** – This information is prepopulated by BBH to match the assigned number on the final grant award.
- 4. Commitment Number (WVOASIS Document ID)** – This information is prepopulated by BBH to match the assigned number on the final grant award.
- 5. Invoice Number** – Grantee will need to complete using the following invoice number template.

Grant Number, Year the current Grant Agreement Began, Sequential number of invoice

Examples:

190007201801 for the first invoice

190007201802 for the second invoice

Do **NOT** include any dashes, commas, spaces or periods. Failure to number your invoices in accordance with this format or inclusion of any of the prohibited characters **may result in rejection, duplication, and/or errors.**

- 6. Total Grant Award** – This information is prepopulated by BBH to match the total grant award on the final grant award.
- 7. Dates of Service** – Grantee will need to enter the period for which they are invoicing (ex. From: 7/1/2018 - To: 7/31/2018). BBH grant agreements (Exhibit D) require that grantees invoice monthly; however, for situations where a grant was finalized later than anticipated, the grantee may invoice for more than one month on the initial invoice for reimbursement instead of submitting several separate invoices for the period.

Please note that some federal grant funding has a unique service period (9/30 – 9/29) and as a result, grantees will need to ensure that all applicable documents reflect the correct service dates.

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- 8. Grant Type** – This information is prepopulated by BBH to match the assigned grant type.
- 9. State Account Numbers** – This information is prepopulated by BBH to match the assigned account number(s) on the final grant award.
- 10. Current Month Billing** – The information in this column will self-populate as the information is pulled from the Monthly Billing Detail Worksheet(s), as described below in this document.
- 11. Grantee Signature, Title, Date** – This section should be completed by the grantee's authorizing authority in **BLUE ink**. The Grantee Agency Head or designee will need to sign their name, **print their name below signature**, detail their title within the organization, and list the date the invoice is completed.
- 12. BBH Approval Signature, Title, Date** – This section should remain blank and will be completed by BBH authorizing authority upon receipt of the invoice for processing and review.

B. Program Rollup

All fields on the Program rollup page should auto-populate from entries on the invoice cover signature page and monthly billing detail worksheet(s). This worksheet is designed to provide an overview of the invoicing for each individual and unique program. This information should reconcile with the appropriate financial statements for the listed service dates to ensure accurate billing for each program.

	A	B ↓	C	D	E
1	GRANTEE NAME:	BHHF - BUREAU OF BEHAVIORAL		GRANT #	G15TEST
2		HEALTH AND HEALTH FACILITIES		COMMITMENT #	1500000000
3	REMITTANCE ADDRESS:	350 CAPITAL STREET		INVOICE #	G15TEST201501
4		CHARLESTON, WV 25301			
5					
6	DATES OF SERVICE	FROM: 07/01/2014		TO: 07/31/2014	
7					
8		PROGRAM			CURRENT MONTHLY BILLING
9	2015-0525-0506-3040-21900-3256-0000-13131				\$2,322.53
10	10000500 - DEMONSTRATION PURPOSES ONLY				
11	2015-0525-0506-2886-21900-3256-0000-13125				\$2,013.00
12	10000500 - DEMONSTRATION PURPOSES ONLY				
13		GRAND TOTAL			\$4,335.53
14					
15					
16					
17					
18					

Invoice Cover Signature Page Program Rollup Expenditure Object Rollup 10000500 10000500 B

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C. Expenditure Object Roll Up

All fields on the Expenditure Object Rollup page should auto-populate from entries on the invoice cover signature page and monthly billing detail worksheet(s). This worksheet is designed to provide an overview of the invoicing by expenditure category for all programs on the grant. This information should reconcile with the appropriate financial statements for the listed service dates to ensure accurate billing for each expenditure category.

	A	B	C	D	E
1	GRANTEE NAME:	BBHF - BUREAU OF BEHAVIORAL	GRANT #	G15TEST	
2		HEALTH AND HEALTH FACILITIES	COMMITMENT #	1500000000	
3	REMITTANCE ADDRESS:	350 CAPITAL STREET	INVOICE #	G15TEST201501	
4		CHARLESTON, WV 25301			
5					
6	DATES OF SERVICE	FROM: 07/01/2014	TO: 07/31/2014		
7					
8	EXPENDITURE CATEGORY				CURRENT MONTHLY BILLING
9	A. Personnel				\$3,500.00
10	B. Fringe Benefits				\$350.00
11	C. Equipment				\$0.00
12	D. Supplies				\$122.53
13	E. Contracted Services				\$0.00
14	F. Construction (Special Permission)				\$0.00
15	G. Other				\$0.00
16	H. Indirect Costs				\$363.00
17	GRAND TOTAL				\$4,335.53
18					
<div> Invoice Cover Signature Page Program Rollup Expenditure Object Rollup 10000500 10000500_B </div>					

D. Monthly Billing Detail Worksheet(s) Setup and Completion

Once the Invoice Cover Signature Page has been setup, the identifying information at the top of each Monthly Billing Detail Worksheet should be complete. The grantee should review this information to verify that it carried over and to ensure that a monthly billing detail worksheet exists for each individual program and funding source. These billing worksheets should reflect the information and amounts agreed to during the grant award process on the Targeted Funding Budget documents and as such the grantee will need to complete the "TFB Budgeted Amounts" column with the information from their approved budget. To do this, grantees should enter the approved dollar amounts listed on the TFB under the "BBHBF Funds Column" into the first column labeled "TFB Budgeted Amounts" on the monthly billing detail worksheet. This step should be completed for each TFB and respective monthly billing detail worksheet.

Once entered, the "TFB Budgeted Amounts" column should remain the same for each monthly invoice, unless the grantee requests and receives approval for a budget adjustment. Please see section VIII for information regarding post-award changes.

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A	B	C	D	E	F	G	H	I	J	K
1	GRANTEE NAME: BBHF - BUREAU OF BEHAVIORAL HEALTH AND HEALTH FACILITIES									
2	ASSIGNED PROGRAM NAME: DEMONSTRATION PURPOSES ONLY					BUDGET PERIOD: 12:00:00 AM -				
3	ACCOUNT NUMBER: 2015-0525-0506-3040-21900-3256-0000-13131					PROGRAM CODE: 10000500				
4	CURRENT YEAR ALLOCATION:			\$15,000						
5	*DIRECT COST				BBHF FUNDS	OTHER FUNDS	TOTAL			
6	A. Personnel									
7	1. Community Engagement Specialist, 1.0 FTE				\$4,750	\$17,250	\$22,000			
8	2. Therapist, Susan Jones, 0.5 FTE				\$2,500	\$15,000	\$17,500			
9	3.						\$			
10	4.						\$			
11	5.						\$			
12	SUBTOTAL PERSONNEL				\$7,250	\$32,250	\$39,500			
13	B. Fringe Benefits									
14	1. FICA				\$555	\$2,467	\$3,022			
15	2. Worker's Compensation				\$170	\$645	\$815			
16	3.						\$			
17	4.						\$			
18	5.						\$			
19	6.						\$			
20	SUBTOTAL FRINGE BENEFITS				\$725	\$3,112				

Use the data from this column

To complete this column

A	B	C	D	E	F	G
1	GRANTEE NAME: BBHF - BUREAU OF BEHAVIORAL HEALTH AND HEALTH FACILITIES		GRANT #: G15TEST			
2			INVOICE #: G15TEST201501			
3	ACCOUNT NUMBER: 2015-0525-0506-3040-21900-3256-0000-13131		PROGRAM CODE: 10000500			
4	PROGRAM NAME: DEMONSTRATION PURPOSES ONLY		PROGRAM ALLOCATION: \$15,000.00			
5						
6			TFB	CURRENT	YEAR TO	
7			BUDGETED	MONTH	DATE	REMAINING
8			AMOUNTS	BILLING	BILLING	BALANCE
9	A. PERSONNEL		\$7,250.00	\$2,000.00	\$2,000.00	\$5,250.00
10	B. FRINGE BENEFITS		\$725.00	\$200.00	\$200.00	\$525.00
11	C. EQUIPMENT					
12	1.					\$0.00
13	2.					\$0.00
14	3.					\$0.00
15	TOTAL EQUIPMENT		\$0.00	\$0.00	\$0.00	\$0.00
16	D. SUPPLIES					
17	1. DIRECT OFFICE SUPPLIES		\$425.00	\$122.53	\$122.53	\$302.47
18	2. GENERAL PROGRAM SUPPLIES		\$275.00			\$275.00
19	3.					\$0.00
20	4.					\$0.00
21	5.					\$0.00
22	6.					\$0.00
23	TOTAL SUPPLIES		\$700.00	\$122.53	\$122.53	\$577.47

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To invoice the BBH for reimbursement of each month's expenses, the grantee should complete the "Current Month Billing" column with the dollar amounts needed to be reimbursed for the applicable month. After the first month, the "Year to Date Billing" column will need to be updated with the amount billed so far for the grant period (including the current month). The "Remaining Balance" column will automatically calculate with the Budgeted amount minus the year to date billing.

Once the information in the monthly billing detail worksheet(s) is complete, it will auto-populate to the correct expenditure object line on the expenditure object rollup, and the correct program line on the program rollup, as well as the correct accounting line on the invoice cover signature page.

E. FINANCIAL REPORTS – SUMMARY OF COST

Grantees who invoice based on a reimbursement of costs will be required to provide the following supporting documentation along with their invoices in order for those documents to be processed.

→ There are two acceptable ways to present the supporting documentation:

PHASE 1 (starts December 1, 2018 service dates)

1. Internal financial reports supporting the total amounts reflected on each Program (TFB) invoice. If you have internal financial reports those can be provided to summarize and support each monthly billing detail worksheet. Plus, you must complete A-D requirements (see below).
2. If not, you can use an Excel spreadsheet to summarize the backup documentation into the categories (payroll, fringe, supplies etc.) on the monthly billing detail worksheet by Program (TFB) invoice. We have created a template that can be modified to fit your grant's needs. (Excel: Grantee Expenditure Detail Summary) plus, you must complete A-D requirements (see below).
 - A. Whether you are using a report or an excel summary sheet you must provide a summary of personal services costs by individual employee, classification and percentage of any salary charged to the grant program code. These documents must reflect the amounts provided on the monthly billing detail worksheet.
 - B. Whether you are using a report or an excel summary sheet you must provide a summary for disbursements related to equipment, supplies, contractual services, construction, etc. not related to personal services or indirect you will need a description (summary) of costs. The summary of costs must include the name of the vendor, the vendors invoice number, and a description of costs.
 - C. The indirect cost rate agreement for federally-approved rates or rates approved by another state agency; a copy of a CPA attestation or similar assurance if attested by a CPA; or indication that the de minimis is being used as applicable to each grant agreement. The amounts charged for indirect on each invoice must reconcile to the approved application basis and the approved rate. Make sure you denote what is not included in your calculation such as contracts in excess of \$25,000, per diem etc.

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- D. Must include Form 200 and Exhibit E of the Grant Document on all submissions.

IV. INVOICE FINALIZATION

The total amount from the monthly billing detail worksheet(s) will auto-populate to the remaining tabs within the invoice workbook including the invoice cover signature page. Therefore, once the above steps have been completed, grantees will simply need to review the total numbers for accuracy.

	A	B	C	D	E
1	GRANTEE NAME: BBHF - BUREAU OF BEHAVIORAL		GRANT # G15TEST		
2	HEALTH AND HEALTH FACILITIES		COMMITMENT # 1500000000		
3	REMITTANCE ADDRESS: 350 CAPITAL STREET		INVOICE # G15TEST201501		
4	CHARLESTON, WV 25301-		TOTAL GRANT AWARD:		550,000.00
5					
6	DATES OF SERVICE FROM: 7/1/2014		TO: 7/31/2014		
7	GRANT TYPE: ADULT MENTAL HEALTH				
8					
9	ACCOUNT NUMBER				CURRENT MONTHLY BILLING
10	2015-0525-0506-2886-21900-3256-0000-13125				\$2,013.00
11					
12	2015-0525-0506-3040-21900-3256-0000-13131				\$2,322.53
13					
14	GRAND TOTAL				\$4,335.53
15	GRANTEE:				
16	SIGNATURE		TITLE		DATE
17	I HEREBY CERTIFY THAT THE SERVICES HAVE BEEN RECEIVED.				
18	BBHF APPROVAL:				
19	Invoice Cover Signature Page / Program Rollup / Expenditure Object Rollup / 10000500 / 100005				

Please Note:

If your allocation has been split against the same account number with two separate budget fiscal years (the current budget fiscal year and the next budget fiscal year) you will **NOT** be able to bill against the funds allocated with the next fiscal year until after July 1, of the next state fiscal year, due to state regulated allotments. This usually only occurs with federal funding.

Any funds split against the next budget fiscal year funding for a particular program should be the equivalent of 4 months of total funding, which should cover service dates of June 1, 20__ – September 30, 20__. If any invoices are received prior to July 1 with funds billed against an account number with the next fiscal year funding, they cannot be processed. There are no exceptions to this.

Examples:

G19 grant 2018-8793-(rest of account number) –able to be invoiced as soon as grant is final
 2019-8793-(rest of account number) – not able to be billed until after July 1, 2019

G20 grant 2020-8793-(rest of account number) –able to be invoiced as soon as grant is final
 2020-8793-(rest of account number) – not able to be billed until after July 1, 2020

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V. RECURRING UTILIZATION

It is anticipated with the utilization of these forms that the grantee will save each monthly workbook with a separate title and then they can continue to use the prepopulated information for each new monthly invoice.

As such the required steps for each month would be:

A. Open last month's invoice and go to file and "save as" and rename the document for the current month's billing.

. Invoice Cover Signature Page– Grantee would need to change the "invoice number" and "dates of service" cells.

A. Program Rollup– Grantee does not need to make any changes on this tab.

B. Expenditure Object Rollup– Grantee does not need to make any changes on this tab.

C. Monthly Billing Detail Worksheet(s) – Grantee would need to key "current month billing" amounts and edit the "Year to date billing" amounts to include the previous balance plus the current month's totals.

D. Review and Approval – After completion of the above steps, the grantee should review the information contained on all pages of the workbook. After review, the grantee's authorizing authority should complete the signature requirements on the Invoice Cover Signature Page as per the steps above.

VI. UNLOCKING AND ALTERING WORKSHEETS

Should a grantee find that changes need to be made to one of the worksheet templates, BBH asks that the grantee contact the Bureau at DHHRBBHGrants@wv.gov for resolution of any issues.

VII. SUBMITTING INVOICES

Currently BBH can only accept paper submission of invoices due to State and Departmental requirements. Copies and scans of invoices cannot be accepted at this time. The grantee's complete monthly invoice package must be signed and dated on the invoice cover signature page in **BLUE ink** also below the grantee's signature print the name of the individual signing the invoice and mail the **ORIGINAL** completed invoice documents to:

**West Virginia Department of Health & Human Resources
Bureau for Behavioral Health
Attn: Fiscal Division
350 Capitol Street, Room 350
Charleston, WV 25301**

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VIII. POST-AWARD CHANGES

All formal budgetary changes made to the grant agreement will require the invoice workbook to be modified to reflect such revisions.

- A. **Budget Adjustment** – A budget adjustment is defined as any formal change to a grantees TFB document, submitted on a BBH budget adjustment document. If a budget adjustment is requested by a grantee, and approved by the Bureau, the grantee must modify the TFB Budgeted Amounts on the applicable monthly billing detail worksheet to reflect the revised amounts prior to submitting their next invoice.

In accordance with BBH Budget Adjustment procedures any budget changes totaling more than 10% of the grant award will result in the need for an official change order document to be processed for the grant.

- B. **Change Orders** – A change order is defined as any formal change to a grant agreement processed through the Departments grant process. Change orders may impact any part of the grant agreement.

1. A change order that is completed which does not have any monetary impact (change of Statement of work, grantee contacts, etc) will not impact the invoicing process.
2. Generally, a change order which reallocates the existing funding within the grant agreement, but does not add additional funding, will need the original invoice workbook modified. The TFB Budgeted Amounts column(s) on the applicable monthly billing detail worksheet(s) may need to be revised to include the revision.
3. A change order that awards additional funding to a program will require a new invoice workbook to be used. Once the change order is final and committed in the States financial system, BBH will email the new invoice workbook to the grantee who must subsequently set up the document in the same manner as provided above.

- C. **Invoice Correction or Omission** - Occasionally during a review or reconciliation process the grantee, auditors, and/or BBH may notice errors or omissions to grant invoices which require revisions to the invoice or reporting documents. Depending on the circumstances and timeframes surrounding the error/omission, BBH will attempt to work with the grantee to resolve the issue in accordance with the terms and conditions of the grant agreement; however, it is ultimately the grantees responsibility to ensure accuracy of all invoices submitted to BBH for processing.

If during the active grant period, a grantee realizes an invoice has been misstated, the grantee may make an adjustment on their next month's invoice with a positive or negative effect as applicable to reflect the current financial statements of the grantee organization. It will need to be fully documented and proper backup included to enable processing of the misstatement. The end result should be that the most current invoice documents reflect the most up to date and accurate information as related to

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the grant program. Should the grantee have any concerns related to how to correct or modify the invoices they should contact the Bureau at DHHRBBHGrants@wv.gov.

If an error or omission is discovered after the grant period has ended the grantee should contact the Bureau DHHRBBHGrants@wv.gov for further guidance.